The Mysore Gazette

Vol. 43.] PUBLISHED BY AUTHORITY. [No. 20.

BANGALORE, THURSDAY, MAY 14, 1908.

PART III.

Legislative Measures and Rules thereunder.

Notification No. Fl. 5821—*Legis.* 52-08-1, *dated 8th May* 1908.

In exercise of the powers conferred by the Mysore Stamp Regulation (II of 1900), the Government of His Highness the Maharaja are pleased to make the following rules under the said Regulation :—

Rules under the Mysore Stamp Regulation, II of 1900.

CHAPTER I.

PRELIMINARY.

Definition.

1. In these rules, the expression "the Regulation" shall mean the Mysore Stamp Regulation, II of 1900.

Kinds of stamps.

2. (1) There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Regulation, namely :

(*a*) impressed stamps, and

(*b*) adhesive stamps.

(2) All stamps shall be of such pattern as may from time to time be prescribed by Government and shall be only such as have been purchased from any of the State Treasuries in the territories of Mysore or from a licensed vendor in the territories of Mysore appointed under the orders of a Deputy Commissioner or other officer duly empowered in that behalf.

CHAPTER II.

Promissory notes and bills of exchange.

3. A promissory note or bill of exchange shall, except as provided by Section 11 of the Regulation and by these rules, be written on paper, on which the necessary stamp has been engraved or embossed.

4. Every other instrument chargeable with duty shall, except as provided by Setcion 11 of the Regulation and by these rules, be written on paper, on which the necessary stamp has been engraved or embossed.

Other instruments.

5. (1) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

Provision where single sheet of paper is insufficient.

(2) Where a single sheet of paper is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case, the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

6. The duty payable on any instrument which is chargeable with a duty of one anna under the Regulation may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps in Mysore.

One anna impressed stamps.

7. The Superintendent of Stamps in Mysore is empowered to affix and impress labels, and he shall be deemed to be "the proper officer" for the purposes of the Regulation and of these rules.

"The proper officer."

8. (1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counter parts thereof.

Affixing and impressing of labels by proper officer permissible in certain cases.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in Kanarese or English, and accompanied, if written in any other language, by a translation into English or Kanarese.

9. (1) The proper officer shall, upon any such instrument, as is referred to in Rule 9, being brought to him before it is executed and upon application being made to him for that purpose, affix thereto a label or lables of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

Mode of affixing and impressing labels.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In the absence of the Superintendent of Stamps, his principal Assistant may discharge the functions of the proper officer under sub-section (2) of this rule.

10. (1) Instruments (other than instruments which under Section 11 of the Regulation may be stamped with adhesive stamps) executed out of Mysore and requiring to be stamped after their receipt in Mysore shall be stamped with impressed labels.

Certain instruments to be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Deputy Commissioner under Setcion 18, sub-section (2) of the Regulation, the Deputy Commissioner shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by Rule 10 and return it to the Deputy Commissioner for delivery to the person by whom it was produced.

CHAPTER III.

OF ADHESIVE STAMPS.

Bills of exchange.

11. Bills of exchange payable otherwise than on demand and drawn in sets when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Supply of deficient duty on transfer of share.

12. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No. 60(*a*) of Schedule I of the Regulation, one or more adhesive stamps bearing the words "Share Transfer" as hereinafter prescribed, may be used to make up the amount required.

Adhesive stamp or stamps denoting duty of one anna.

13. Except as otherwise provided by these rules, the adhesive stamp or stamps used to denote the duty of one anna shall bear the words "one anna."

Special adhesive stamps to be used in certain cases.

14. The following instruments when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:

(*a*) Bills of exchange, cheques, and promissory notes drawn or made out of Mysore and chargeable with a duty of more than one anna shall be stamped with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."

(*c*) Notarial acts shall be stamped with adhesive stamps bearing the word "Notarial."

(*d*) Copies of maps or plans certified to be true copies shall be stamped with adhesive Court-fee stamps.

CHAPTER IV.

MISCELLANEOUS.

Provision for cases in which improper description of stamp is used.

15. When an instrument bears a stamp of sufficient amount, but of improper description, the Deputy Commissioner may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that if application is made within three months of the execution of the instrument, and the Deputy Commissioner is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

Evidence as to circumstances of claim to refund or renewal.

16. The Deputy Commissioner may require any person claiming a refund or renewal under Chapter V of the Regulation, or his duly authorised agent, to make an oral deposition on oath or affirmation or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

Payment of allowances in respect of spoiled or mi used stamps or on the renewal of debentures.

When an application is made for the payment, under Chapter V of the Regulation, of an allowance in respect of a spoiled or a misused stamp, or on the renewal of a debenture and an order is passed by the Deputy Commissioner sanctioning the allowance or calling for further evidence in support of the application, then if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Comptroller for destruction.

Mode of cancelling original debenture in case under Section 55 of Regulation.

17. Where the Deputy Commissioner makes a refund under Section 55 of the Regulation, he shall cancel the original debenture by writing on or across it the word "cancelled" and his usual signature with the date thereof.

Rewards.

18. On the conviction of any offender under Chapter VII of the Regulation, the Deputy Commissioner may grant to any person who appears to him to have contributed thereto a reward within a limit to be fixed by the Government.

APPENDIX A.

List of instruments referred to in Rule 9 (1) of the rules.

	No. of article in Schedule I of the Regulation.
(*a*) Administration-bonds	2
(*b*) Affidavits	4
(*c*) Appointments made in execution of a power	7
(*d*) Articles of Association of a Company	10
(*e*) *Bills of lading*	13
(*f*) *Charter-parties*	19
(*g*) Declaration of trust	62 A
(*h*) Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property	6
(*i*) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter	33
(*j*) Memoranda of Association of Companies	37
(*k*) Mortgages of crops	39
(*l*) *Notes of protest by masters of ships*	42
(*m*) Policies of Insurance	45
(*n*) Revocations of trust	62 B
(*o*) Share-warrants issued by a Company in accordance with Section 30 of the Mysore Companies Regulation, 1895, (other than share warrants issued before the fourteenth day of November 1890) with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon which share-warrants shall be held to have been duly stamped	57
(*p*) Warrant for goods	63

APPENDIX B.

List of instruments referred to in Rule 9 (2) of the rules.

	No. of article in Schedule I of the Regulation.
(*a*) Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	5
(*b*) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	(*b*) & (*c*)
(*c*) Awards	11
(*d*) Bills of exchange payable otherwise than on demand and drawn in British India	12
(*e*) Bonds	14, 15, 25, 32, 54 & 55
(*f*) Certificates of sale	17
(*g*) Composition deeds	21
(*h*) Conveyances	22
(*i*) Instruments imposing a further charge on mortgaged property	30
(*j*) Instruments of apprenticeship	9
(*k*) Instruments of co-partnership	44 A
(*l*) Instruments of dissolution partnership	44 B
(*m*) Instruments of exchange	29
(*n*) Instruments of gift	31
(*o*) Instruments of partition	43
(*p*) Leases	33
(*q*) Letters of license	36
(*r*) Mortgage deeds	38
(*s*) Powers of attorney	46
(*t*) Reconveyances of mortgaged property	52
(*u*) Releases	53
(*v*) Settlements	56
(*w*) Transfers of the description mentioned in Article 60 clauses (*c*) and (*d*) of Schedule I of the Regulation	60, (*c*) & (*d*)

By Order,

C. S. BALASUNDARAM IYER,

Offg. Secy. to Govt., Gen. & Rev. Depts.